



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. LXII] MONDAY, DECEMBER 13, 2021 / AGRAHAYANA 22, 1943

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 13th December, 2021.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-97) VAT-2021/S.5(2)(60)TH :- WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35)VAT-2006-S.5(2)(1)-TH, dated the 31st March, 2006, as follows, namely:-

In the Schedule appended to the said notification, after the entry at serial No. 118, the following entry shall be added, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and condition if any.
1	2	3	4
"119	Sales of Aviation Turbine Fuel (Duty Paid) covered under Sr. No. 4 of Schedule III, other than those covered under entry No. 55, 57, 73, 106, 117 and 118.	To the extent to which the amount of tax exceeds twenty-five paise in the rupee."

The provision of this notification shall take effect from the midnight of 13th/14th December, 2021.

By order and in the name of the Governor of Gujarat.

DILIP THAKER,

Deputy Secretary to Government

